IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

I.T.R. No.121 of 1997
Date of decision: 07.12.2006

The Commissioner of Income-tax, Patiala.

-----Applicant

Vs.

M/s Krishna Cold Storage, Rajpura.

-----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL
HON'BLE MR JUSTICE RAJESH BINDAL

Present: Dr. N.L. Sharda, Advocate
for the revenue.

ORDER:

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh, arising out of its order dated 31.07.1996 in I.T.A. No.295/Chandi/91 in respect of assessment year 1983-84:-

> "Whether, on the facts and in the circumstances of the case, the ITAT was right in law in dismissing the Revenue's appeal on the ground that CIT's order u/s 263 has been set aside when the reference application u/s 256(1) was pending before the Hon'ble Punjab and Haryana High Court?"

Learned counsel for the revenue states that in view of order passed by this Court on 30.11.2006 in ***Commissioner of Income Tax, Patiala v. Krishna Cold Storage Rice Mills, Rajpura,,*** I.T.R. No.355 of 1995, this matter has been rendered infructuous.

The reference is disposed of accordingly.

(ADARSH KUMAR GOEL)
JUDGE

December 07, 2006
ashwani

(RAJESH BINDAL)
JUDGE